



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 9, 2006

Mr. Charles M. Stivers  
Chief Financial Officer  
Miller Petroleum, Inc.  
3651 Baker Highway  
Huntsville, TN 37756

**Re: Miller Petroleum, Inc.**  
**Form 10-KSB for the Fiscal Year Ended April 30, 2005**  
**Filed August 30, 2005**  
**File No. 033-02249-FW**

Dear Mr. Stivers:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne